

The Vine Fellowship (Littleborough)

Charity No. 1047894

Trustees' Report and Unaudited Accounts

31 March 2023

The Vine Fellowship (Littleborough)

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The Vine Fellowship (Littleborough)
Trustees Annual Report

The Vine Fellowship (Littleborough)

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1047894

Trustees

The following Trustees served throughout the year:

Mr M. Baron

Mrs B. Butt

Mrs E. Campbell

Mr A. Campbell (Assistant Pastor and Treasurer/Administrator)

Mr M. Christie

Mrs P. J. R. Clegg (Secretary to The Vine Fellowship/Personal Assistant to Senior Pastor)

Mrs M. P. Flynn

Mrs E. E. Holt

Mrs K. Holt

Mr G. A. Hopcroft

Mrs R. J. Langan

Mr G. Mills

Mrs A. Mills

Mrs C. Mills

Miss K. J. Oliver (Deaconess/Pastoral Worker)

Rev. J. B. Pettifer (Senior Pastor)

Mr J. B. Powell

Mrs L. A. Trotter

Accountants

Pennine Accounting Limited

109A Church Street

Littleborough

Lancashire

OL15 8AA

Bankers

Yorkshire Bank plc

9-11 Yorkshire Street

Rochdale

OL16 1BL

Solicitors

Wrigleys Solicitors LLP

19 Cookridge Street

Leeds

LS2 3AG

OBJECTIVES AND ACTIVITIES

The objectives of The Vine Fellowship are the advancement of the Christian religion, and the promotion of any purposes which are exclusively charitable.

PUBLIC BENEFIT

The Trustees are aware of the Charity Commission's guidance on public benefit and are confident that the account of the Charity's achievements and performance during the past year reflects the fact that the public in general and specific sections of the public benefited in many ways from the ministry of The Vine Fellowship. This benefit extends locally to Springhill Hospice in Rochdale and globally to Grapevine Ministries in Kenya, Tearfund's work in the third world, and Open Doors Ministry to persecuted Christians around the world. The work of the charity and the funds it raises are wholly directed towards furthering the aims and objectives set out above, and the Trustees are therefore of the view that the charity satisfies the criteria laid down for meeting public benefit.

GRANT MAKING POLICY

The charity makes regular donations to Briercliffe Company Limited, a charitable company that shares similar objectives to The Vine Fellowship and provides and maintains all the buildings used by the Fellowship.

ACHIEVEMENTS AND PERFORMANCE

Worship is at the centre of our life at The Vine Fellowship, and we meet regularly to worship. It became clear in the aftermath of the pandemic that livestreaming had proved a blessing to many and had extended our outreach. We have therefore continued to livestream our Sunday and Wednesday Services for the benefit of those at a distance and those unable to attend for various reasons. Our choir has continued to enrich our Sunday worship. We are encouraged that during the year under review, new people have again joined us and are bringing others. We commence our Sunday Services with everyone together but then our children leave for their own time of ministry which includes prayer, teaching and a craft activity. We take our responsibility for safeguarding both children and adults seriously and keep it under constant review.

We are privileged to continue to receive intense and challenging preaching from our Senior Pastor who spends much of his time listening to the Lord on our behalf. We have three small groups which meet weekly and are led by the Senior Pastor. One of these meets by Zoom which makes it accessible to people who otherwise might not be able to attend. The groups are open to all and afford an opportunity to share, pray and reflect together on the preached word and its application in our lives. We are encouraged by the way they are growing. We meet each week to pray for the Church and during the year, have started two Bible Studies, one in the daytime and the other in the evening. These are led by the Deaconess and Assistant Pastor, and there has been positive feedback to date. We are grateful to God for the opportunities available to us to meet and grow together.

The Senior Pastor and a small team continue to hold weekly services at Hare Hill Extra Care Housing Scheme. This ministry has been very blessed, and it seems that a Church is growing there as a branch of The Vine Fellowship.

The Vine Fellowship (Littleborough)

Trustees Annual Report

Our Food Store is now located at the Christian Centre and has continued to serve the local community. The Vine Fellowship has again kept this supplied. The Store is used primarily by people struggling to make ends meet on benefits, and we take every possible opportunity to speak to them of God's love and to share our faith in Jesus.

Our Gospel Garden is a very special place and a blessing to many who find comfort and solace there. It gives a clear statement of our Christian faith. We update the plaques regularly with the names of brethren who are now with the Lord, and we seek to maintain the Garden well.

After much prayer, this year in conjunction with Briercliffe Company Limited, we commenced redecorating and refurbishing the property previously used as The Vine Christian Bookshop and Coffee House to prepare for a new ministry. This work is now nearing completion. (See more details in Future Plans.)

During the year under review, we have continued to support Grapevine Ministries in Kenya. Members of the Fellowship donate to this ministry, and we send money quarterly. In August 2022, Pastor Joseph wrote "we aspire to finish the church building project this year and probably build 2 classrooms for the children's ministry. . . We covet your prayer and financial assistance as you have always helped us." Pastor Joseph promptly confirms receipt of donations. Once again, we divided our Christmas Day collection between Grapevine Ministries and Tearfund.

We have continued to donate money throughout the year to Tearfund, a leading Christian relief and development agency, and this has included their emergency and disaster appeals. As they rightly state "Poverty is not God's plan. We, His church, are." It is a challenging time in many of the countries where Tearfund works with global food shortages and millions still living in poverty. They undoubtedly support some of the poorest people on earth in Jesus' name. We have continued to donate monthly to Springhill Hospice in Rochdale in gratitude for their dedicated care and are now also supporting Open Doors monthly. We promote the work of Grapevine Ministries, Tearfund and Open doors on noticeboards at the rear of the chapel. We again collected new toys at Christmas which were donated to Health Visitors for distribution locally in high areas of deprivation and need. These were much appreciated.

This year, we lost one of our longstanding, faithful Trustees, and her entire estate was bequeathed to The Vine Fellowship.

FINANCIAL REVIEW

The Trustees have reviewed the Charity's financial position and are confident that the Charity will be able to continue its charitable objectives in the 12 months from the date of signing these accounts.

Reserves Policy

The Trustees have examined the requirements for free reserves, and they consider that, given the nature of the charity's work, free reserves should be equivalent to approximately 3 months routine expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources.

PLANS FOR FUTURE PERIODS

We constantly pray for God's will for the future, and this is reflected in the preaching. Our longing in both our individual lives and as a Church is to be more like Jesus and to be effective in communicating that He is the perfect answer to our every need. We are aware that we must depend completely on the Lord and on the power of His Holy Spirit to fulfil our mission to take the life of Jesus out into the world. The Church is growing spiritually and numerically, and this is reflected in many areas of ministry. We continue to encourage all our members to discover and use their spiritual gifts in the life of the Church.

The work at The Vine, previously our Bookshop and Coffee House, is nearing completion, and we look forward to shortly commencing a new ministry there as part of our outreach into the local community. We are conscious of the immensity of need all around us and the impact of the cost-of-living crisis. We shall seek to offer a safe, warm, welcoming space open to all, with members of the Fellowship at hand willing to listen, support, pray and share the Good News of Jesus. The Food Store will be based there for ease of access in emergency, and we envisage having a lending library with Christian books.

We are also planning some refurbishing in Briercliffe House, our Home of Healing, in cooperation with Briercliffe Company Limited and look forward to extending our ministry there. We have plans to create a Chapel there. We pray that all our plans for the future will be to the glory of God.

In conclusion, we wish to thank all our Trustees who have faithfully and sacrificially served during the past year. Once again we thank Almighty God, our Lord Jesus Christ, and the Holy Spirit for all the blessings of the past year and to them, we give all glory, honour and praise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Fellowship is established for charitable purposes only and is registered with the Charity Commission. Its members subscribe to the Basis of Faith as set out in The Vine Fellowship Constitution.

The management of The Vine Fellowship is the responsibility of the Council. The Council currently has eighteen Trustees. Sadly, during the last year, we lost one of our faithful, long serving Trustees.

During the past year, The Vine Fellowship has had one full time employee, the Senior Pastor, and one part time employee, the Secretary to The Vine Fellowship/Personal Assistant to the Senior Pastor. Both are paid employees and Trustees. The Assistant Pastor/Treasurer/Administrator, the Deaconess/Pastoral Worker, function as staff members on a voluntary basis and are also Trustees. We wish to thank our previous Treasurer/Administrator for his many years of faithful service. He continues as a staff member and Trustee. We also have many other committed volunteers.

During the year, the Council met four times in all, twice via Zoom, and held the Annual General Meeting.

Signed on behalf of the charity's trustees

J B Pettifer

Rev. J. B. Pettifer (Senior Pastor)

Trustee

22 December 2023

The Vine Fellowship (Littleborough)

Independent Examiners Report

Independent Examiner's Report to the trustees of The Vine Fellowship (Littleborough)

I report to the trustees on my examination of the financial statements of The Vine Fellowship (Littleborough) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Ian Cunningham FMAAT
Pennine Accounting Limited
109A Church Street
Littleborough

Lancashire
OL15 8AA
22 December 2023

The Vine Fellowship (Littleborough)

Statement of Financial Activities

for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	81,059	-	81,059	68,058
Investments	4	6,600	-	6,600	6,600
Total		87,659	-	87,659	74,658
Expenditure on:					
Charitable activities	5	42,820	-	42,820	42,930
Other	7	36,939	5,677	42,616	42,799
Total		79,759	5,677	85,436	85,729
Net gains on investments		-	-	-	-
Net income/(expenditure)	8	7,900	(5,677)	2,223	(11,071)
Transfers between funds		(4,338)	4,338	-	-
Net income/(expenditure) before other gains/(losses)		3,562	(1,339)	2,223	(11,071)
Other gains and losses					
Net movement in funds		3,562	(1,339)	2,223	(11,071)
Reconciliation of funds:					
Total funds brought forward		12,829	26,509	39,338	50,409
Total funds carried forward		16,391	25,170	41,561	39,338

The Vine Fellowship (Littleborough)**Balance Sheet**at **31 March 2023****Charity No. 1047894**

		2023	2022
		£	£
Fixed assets			
Tangible assets	11	36,177	39,873
Investments	12	-	-
		<u>36,177</u>	<u>39,873</u>
Current assets			
Debtors	13	1,848	8,561
Cash at bank and in hand		5,433	2,876
		<u>7,281</u>	<u>11,437</u>
Creditors: Amount falling due within one year	14	(1,897)	(11,972)
Net current assets/(liabilities)		<u>5,384</u>	<u>(535)</u>
Total assets less current liabilities		<u>41,561</u>	<u>39,338</u>
Net assets excluding pension asset or liability		<u>41,561</u>	<u>39,338</u>
Total net assets		<u><u>41,561</u></u>	<u><u>39,338</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		25,170	26,509
		<u>25,170</u>	<u>26,509</u>
Unrestricted funds	15		
General funds		16,391	12,829
		<u>16,391</u>	<u>12,829</u>
Reserves	15		
Total funds		<u><u>41,561</u></u>	<u><u>39,338</u></u>

Approved by the trustees on 22 December 2023

And signed on their behalf by:

J B Pettifer

Revd. J. B. Pettifer (Senior Pastor)

Trustee

22 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Vine Fellowship (Littleborough)

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	10% Reducing balance
Motor vehicles	25% Reducing balance
Fixtures, Fittings, & Equipment	15% Straight line

Categorised under premises are enhancements including the Gospel Garden

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	68,058	-	68,058
Investments	6,600	-	6,600
Total	74,658	-	74,658
Expenditure on:			
Charitable activities	42,930	-	42,930
Other	42,799	-	42,799
Total	85,729	-	85,729
Net income	(11,071)	-	(11,071)
Net income before other gains/(losses)	(11,071)	-	(11,071)
Other gains and losses:			
Net movement in funds	(11,071)	-	(11,071)
Reconciliation of funds:			
Total funds brought forward	23,900	26,509	50,409
Total funds carried forward	12,829	26,509	39,338

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations and legacies	71,131	71,131	68,058
Gift Aid	7,727	7,727	-
Briercliffe Company Limited donation	2,201	2,201	-
	<u>81,059</u>	<u>81,059</u>	<u>68,058</u>

4 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Property Rental Income	6,600	6,600	6,600
	<u>6,600</u>	<u>6,600</u>	<u>6,600</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Food Store	658	658	290
Employee wages and pensions	32,234	32,234	29,434
Overseas Ministry	1,825	1,825	-
Books, Flowers, & Communion Wine	-	-	836
Grants made	8,103	8,103	12,370
<i>Governance costs</i>			
	<u>42,820</u>	<u>42,820</u>	<u>42,930</u>

6 Analysis of grants

Activity or programme	Grants to Institutions	Grants to Individuals	Total 2023	Total 2022
	£	£	£	£
General activities	1,080	-	1,080	7,192
Overseas Ministry	-	2,663	2,663	1,925
Springhill Hospice	600	-	600	600
Tear Fund	3,760	-	3,760	2,653
	<u>5,440</u>	<u>2,663</u>	<u>8,103</u>	<u>12,370</u>

Activity or programme	Grant funding of activities	Total 2023	Total 2022
	£	£	£
General activities	1,080	1,080	7,192
Overseas Ministry	2,663	2,663	1,925
Springhill Hospice	600	600	600
Tear Fund	3,760	3,760	2,653
	<u>8,103</u>	<u>8,103</u>	<u>12,370</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
	1,050	-	1,050	-
Other interest payable	1	-	1	-
Premises costs	26,200	2,858	29,058	29,371
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,804	2,819	4,623	4,371
General administrative costs	6,082	-	6,082	5,964
Legal and professional costs	1,802	-	1,802	3,093
	<u>36,939</u>	<u>5,677</u>	<u>42,616</u>	<u>42,799</u>

8 Net income/(expenditure) before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,623	4,371

9 Trustee remuneration and expenses

	2023 Number	2022 Number
The nature of the reimbursed expenses	Two trustees were employed by the charity but not paid for their duties as trustees.	

10 Staff costs

	2023	2022
Pension costs	348	290
	<u>348</u>	<u>290</u>

No employee received emoluments in excess of £60,000. Trustees have been paid for their for their work for the charity, not in respect of their duties as trustees.

The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Fellowship Pastor	1	2
Administrator	1	-
	<u>2</u>	<u>2</u>

The Charity operates a Workplace Pension Scheme with NEST

11 Tangible fixed assets

	Land and buildings	Motor vehicles	Fixtures, Fittings, & Equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2022	49,150	-	6,368	55,518
Additions	-	-	927	927
At 31 March 2023	<u>49,150</u>	<u>-</u>	<u>7,295</u>	<u>56,445</u>
Depreciation and impairment				
At 1 April 2022	13,198	-	2,447	15,645
Depreciation charge for the year	3,595	-	1,028	4,623
At 31 March 2023	<u>16,793</u>	<u>-</u>	<u>3,475</u>	<u>20,268</u>
Net book values				
At 31 March 2023	<u>32,357</u>	<u>-</u>	<u>3,820</u>	<u>36,177</u>
At 31 March 2022	<u>35,952</u>	<u>-</u>	<u>3,921</u>	<u>39,873</u>

12 Investments

The Charity receives rental income from property owned by Briercliffe Company Ltd

The Vine Fellowship (Littleborough)

Notes to the Accounts

13 Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,848	8,561
	<u>1,848</u>	<u>8,561</u>

14 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	(321)	9,388
Other taxes and social security	343	313
Other creditors	936	-
Accruals	939	2,271
	<u>1,897</u>	<u>11,972</u>

15 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
Garden Fund	26,509	-	(5,677)	4,338	25,170
<i>Total</i>	<u>26,509</u>	<u>-</u>	<u>(5,677)</u>	<u>4,338</u>	<u>25,170</u>
Unrestricted funds:					
General funds	12,829	87,659	(79,759)	(4,338)	16,391
Total funds	<u>39,338</u>	<u>87,659</u>	<u>(85,436)</u>	<u>-</u>	<u>41,561</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Garden Fund Provision and maintenance of gardens

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	11,846	24,331	36,177
Net current assets	4,545	839	5,384
	<u>16,391</u>	<u>25,170</u>	<u>41,561</u>

17 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	2,876	2,557	5,433
	<u>2,876</u>	<u>2,557</u>	<u>5,433</u>
Net debt	<u>2,876</u>	<u>2,557</u>	<u>5,433</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

Pension commitments

The Charity contributes to a Workplace Pension Scheme with NEST

	2023 £	2022 £
The pension cost charge to the charity amounted to:	<u>348</u>	<u>290</u>

19 Related party disclosures

Transactions with related parties

	2023 £	2022 £
<i>Name of related party</i>	Briercliffe Company Limited	
<i>Description of relationship between the parties</i>	Common trustees	
<i>Description of transaction and general amounts involved</i>	Grant received from Briercliffe Company Limited charity of £2,200.86	
<i>Amount due from/(to) the related party</i>	2,201	(5,681)

The Vine Fellowship (Littleborough)**Statement of Cash flows****for the year ended 31 March 2023**

	2023	2022
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	2,223	(11,071)
Adjustments for:		
Depreciation of property, plant and equipment	4,623	4,371
Dividends, interest and rents from investments	(6,600)	(6,600)
Decrease/(Increase) in trade and other receivables	6,713	(4,955)
(Decrease)/Increase in trade and other payables	(10,075)	6,549
Net cash used in operating activities	<u>(3,116)</u>	<u>(11,706)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(927)	(7,926)
Dividends, interest and rents from investments	6,600	6,600
Net cash from/(used in) investing activities	<u>5,673</u>	<u>(1,326)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	2,557	(13,032)
Cash and cash equivalents at the beginning of the year	2,876	15,908
Cash and cash equivalents at the end of the year	<u>5,433</u>	<u>2,876</u>
Components of cash and cash equivalents		
Cash and bank balances	5,433	2,876
	<u>5,433</u>	<u>2,876</u>

The Vine Fellowship (Littleborough)
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations and legacies	71,131	-	71,131	68,058
Gift Aid	7,727	-	7,727	-
Briercliffe Company Limited donation	2,201	-	2,201	-
	<u>81,059</u>	<u>-</u>	<u>81,059</u>	<u>68,058</u>
Investments				
Property Rental Income	6,600	-	6,600	6,600
	<u>6,600</u>	<u>-</u>	<u>6,600</u>	<u>6,600</u>
Total income and endowments	87,659	-	87,659	74,658
Expenditure on:				
Charitable activities				
Food Store	658	-	658	290
Employee wages and pensions	32,234	-	32,234	29,434
Overseas Ministry	1,825	-	1,825	-
Books, Flowers, & Communion	-	-	-	836
Wine	-	-	-	-
Grants made	8,103	-	8,103	12,370
	<u>42,820</u>	<u>-</u>	<u>42,820</u>	<u>42,930</u>
Total of expenditure on charitable activities	42,820	-	42,820	42,930
Other expenditure				
Other interest payable	1,050	-	1,050	-
	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
	<u>1,051</u>	<u>-</u>	<u>1,051</u>	<u>-</u>
Premises costs				
Rates	8,878	-	8,878	9,296
Light, heat and power	4,665	-	4,665	7,232
Premises cleaning	3,662	-	3,662	2,919
Premises insurances	4,240	-	4,240	4,527
Premises repairs and maintenance	4,755	2,858	7,613	4,426
Other premises costs	-	-	-	971
	<u>26,200</u>	<u>2,858</u>	<u>29,058</u>	<u>29,371</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	925	2,670	3,595	3,591

The Vine Fellowship (Littleborough)**Detailed Statement of Financial Activities**

Depreciation of Motor vehicles	-	-	-	-
Depreciation of Fixtures, Fittings, & Equipment	879	149	1,028	780
Bank charges	63	-	63	-
Postage and couriers	-	-	-	20
Software, IT support and related costs	241	-	241	-
Stationery and printing	604	-	604	683
Subscriptions	791	-	791	578
Sundry expenses	338	-	338	861
Telephone, fax and broadband	4,045	-	4,045	3,822
	<u>7,886</u>	<u>2,819</u>	<u>10,705</u>	<u>10,335</u>
Legal and professional costs				
Accountancy and bookkeeping	1,802	-	1,802	3,093
	<u>1,802</u>	<u>-</u>	<u>1,802</u>	<u>3,093</u>
Total of expenditure of other costs	<u>36,939</u>	<u>5,677</u>	<u>42,616</u>	<u>42,799</u>
Total expenditure	<u>79,759</u>	<u>5,677</u>	<u>85,436</u>	<u>85,729</u>
Net gains on investments	-	-	-	-
	<u>7,900</u>	<u>(5,677)</u>	<u>2,223</u>	<u>(11,071)</u>
Net income/(expenditure)				
Transfers between funds	(4,338)	4,338	-	-
	<u>3,562</u>	<u>(1,339)</u>	<u>2,223</u>	<u>(11,071)</u>
Net income/(expenditure) before other gains/(losses)				
Other Gains	-	-	-	-
	<u>3,562</u>	<u>(1,339)</u>	<u>2,223</u>	<u>(11,071)</u>
Net movement in funds				
	<u>12,829</u>	<u>26,509</u>	<u>39,338</u>	<u>50,409</u>
Reconciliation of funds:				
Total funds brought forward	12,829	26,509	39,338	50,409
	<u>16,391</u>	<u>25,170</u>	<u>41,561</u>	<u>39,338</u>
Total funds carried forward				

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